

**JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

**UNAUDITED**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**CHARITY NUMBER: 1179584**

## **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

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# **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

## **REPORT OF THE TRUSTEES**

The Trustees present their report with the unaudited financial statements of Jiggins Memorial Village Hall and Playing Field for the year ended 31 March 2025. The annual report forms part of this report.

### **REFERENCE AND ADMINISTRATION DETAILS:**

#### **REGISTERED/**

#### **PRINCIPAL OFFICE**

7 High Street, Ixworth, Bury St Edmunds, IP31 2HH.

#### **CHARITY REGISTRATION NUMBER**

1179584

#### **TRUSTEES**

B Birrell (Chair)  
Y McBean (Vice Chair)  
J W Boyd (Resigned 20 August 2024)  
M E Dean  
M Jones  
N J Laughton  
Dr S P Mann  
A M Percival  
N Phillips

#### **BANKERS**

Lloyds Bank Plc

#### **REPORTING ACCOUNTANTS**

Twinn Accountants Limited, Suite 4, East Barton Barns,  
East Barton Road, Great Barton, Suffolk, IP31 2QY.

#### **SOLICITORS**

Ellisons Solicitors, Headgate Court, Head Street,  
Colchester, C01 1NH.

# **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

## **REPORT OF THE TRUSTEES (Continued)**

The Trustees submit their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 to 10 of the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

### **Chair's report**

#### **New structure**

During the year the trust completed a new structuring to facilitate reporting to the Charity Commission. We now report our activities under three financial headings. That for the Hall and Playing Field, the Youth Club and the Events Group. Thus, facilitating both accountancy and organisation.

#### **Finance**

The reader is referred to the annual accounts. In general terms the hall operates at a breakeven level or a small surplus for the community.

It is worth noting that where grants are received in one year, for the youth club for example, a deficit may be recorded in subsequent years as the grant is spent and not replaced.

The Trust has also now registered for Gift Aid with HMRC.

#### **Officers and trustees**

Dr Stephen Mann stood down after nine years as chairman and the following officers were then elected; Mr Ben Birrell as Chair, Mrs Yvonne McBean as Vice chair and Mr Michael Dean as Treasurer all other trustees continued as before with the exception of Mrs Janice Boyd who resigned on 20 August 2024.

#### **Library**

During the year it became apparent that the library was being returned to Suffolk County Council from "Suffolk Libraries". The great news is that our library was staying in Ixworth and in the Village Hall. A new Contract is in the process of being agreed.

#### **Village hall premises**

Several projects were undertaken during the year in particular the toilet block was re-plumbed and the refurbishment of the "Bar" area was commenced. Both are now complete at the time of writing this report.

#### **Youth club**

The Youth Club continues to grow and increase in numbers under the direction of Mike Jones, there have been a number of events with the youth club participating in the Christmas Fair and Mayday events.

#### **New village hall**

The opportunity for a new Village Hall has not materialised and the Jiggins Trust has agreed to co-operate with the Parish Council on finding funding for a new or refurbished Village Hall on the existing site.

#### **Events**

##### **1. Christmas fair**

The Christmas fair went ahead under the most terrible weather conditions. The stall holders moved into the village hall and although it cannot be counted a financial success great fun was had by all who participated.

## **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

### **REPORT OF THE TRUSTEES (Continued)**

2.   Mayday  
The weather vastly improved for the May Day celebrations on the green. A surplus was recorded in the accounts and is ring fenced for future events.
3.   Discos  
Two disco dances were held during the year the first on a nostalgic theme "Nineties to Noughties" and the second on the theme of "House Music". These were both generate a surplus and the money has been ring fenced for future events.
4.   Sale trail  
This was held again this year and its success would indicate that it has become a regular favourite.

#### **A personal thank you**

I would like to express my gratitude to all those who have supported me in my first year as Chairman, especially the board of trustees without whom this service to the community would not be possible.

# **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

## **REPORT OF THE TRUSTEES (Continued)**

### **Objectives and activities**

The objectives of the Charity are focused on the provision and maintenance of the local village hall, playing field and ancillary facilities, to provide continuous benefit and use for the inhabitants of the Parish of Ixworth without distinction of political, religious or other opinions. The Charity aims to improve the conditions of life for the local inhabitants. Its primary activities include the use for meetings, lectures, and for other forms of recreation and leisure time occupation.

### **Public benefit**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on Public Benefit including, The Public Benefit Requirement (PB1), Running a Charity (PB2) and Reporting (PB3).

### **Achievements and performance**

On 1 April 2019 the Charity was the beneficiary of the transfer of assets and liabilities from a related unincorporated Charity, Jiggins Memorial Village Hall and Playing Field. This amounted to £427,195 and allowed the Charity to begin operations.

During the year, the Charity carried out its objectives and has undertaken activities to further progress the stability of the Charity, as well as the improving on the continued usability of the local village hall, playing field and ancillary facilities for furtherance of the benefit of the Parish of Ixworth.

### **Financial review**

During the financial period income from donations, grants and legacies amounted to £20,065 (2024 - £2,125) whilst income from other trading activities was £34,007 (2024 - £32,550). Other income represents recycling income & utility recharges of £5,651 (2024 - £2,303). Total income amounted to £59,723 (2024 - £36,978) for the year.

Total expenditure in the year amounted to £52,003 (2024 - £50,393). Resulting in a net surplus of £7,720 (2024 - net deficit £13,415).

### **Reserves policy**

The charity normally expects to hold up to £12,000 in a reserve fund to cover the general expenditure on charitable activities for a nominal but undefined period. Based on the trading activities of the year ended 31 March 2025, the reserve fund would cover approximately 3 months expenditure.

Jiggins Memorial Village Hall and Playing Field reserves held at the year end amounted to £421,403, of which £10,368 were restricted funds (2024 - £413,683, all unrestricted). The amount of unrestricted funds, less the property value was £11,035, in line with the reserves required to cover 3 months expenditure. The Trustees consider the reserve balance sufficient to cover the needs of the Charity for the foreseeable future but aim to spend excess reserves over the coming years.

### **Plans for future periods**

The charity aims to continue its undertakings into the next year as set out in its objectives, the charity is looking to develop and improve the usability of the local village hall, playing field and ancillary facilities for the furtherance of the benefit of the Parish of Ixworth.

## JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

### REPORT OF THE TRUSTEES (Continued)

#### Structure, governance and management

The charity is governed as a Charitable Incorporated Organisation (CIO) reference CEO14898. The charity is governed by its board of Trustees and was registered as a Charity on 17 August 2018 under the reference 1179584.

The current board of Trustees and the changes which have occurred since the previous annual report are as stated in the reference and administrative details of these accounts.

#### Recruitment and appointment of new trustees

New Trustees are invited to attend a meeting with the Chairman and the Trustees to familiarise themselves with the charity and the context within which it operates.

Our policy for appointing new Trustees is to search out people who have skills and characteristics that will be beneficial to the charity. On appointment the Trustees receive a copy of the governing documents and Charity Commission trustee documents. New Trustees are briefed on the background and work of the charity and future aims.

#### Risk management

The Trustees have identified the major risks facing the charity and have assessed their potential impact. Appropriate systems have been established to monitor and manage these risks.

The board of Trustees follows the Charity Commissions guidance 'Charities and risk management' in identifying and weighing risks. Trustees review the financial risks to the Charity at each quarterly board meeting. The greatest risk to the charity is its reliance on a high level of income from grant funding and developing a wider range of funding is a priority.

#### Independent examiner appointment

A resolution to appoint Twinn Accountants Limited as independent examiner will be proposed at the next Annual General Meeting.

#### Signing on behalf of the board of Trustees

 .....

Mr B Birrell (Chair)  
Trustee

Approved by the board on 16/9/2023 .....

# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

			<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	
		<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
		£		£
<b>Income and endowments:</b>				
Donations, grants & legacies	4	1,620	18,445	20,065
Other trading activities	5	34,007	-	34,007
Other income	6	5,651	-	5,651
<b>Total income</b>		<u>41,278</u>	<u>18,445</u>	<u>59,723</u>
<b>Expenditure:</b>				
Raising funds		-	-	-
Charitable activities	7	43,926	8,077	52,003
<b>Total expenditure</b>		<u>43,926</u>	<u>8,077</u>	<u>52,003</u>
<b>Net surplus (deficit)</b>				
<b>and net movement in funds</b>		<u>(2,648)</u>	<u>10,368</u>	<u>7,720</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		413,683	-	413,683
<b>Total funds carried forward</b>		<u>411,035</u>	<u>10,368</u>	<u>421,403</u>

All of the above results derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these accounts



# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## BALANCE SHEET AS AT 31 MARCH 2025

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	<u>400,000</u>	<u>400,000</u>
<b>CURRENT ASSETS</b>			
Debtors	11	9,895	5,927
Cash at bank		17,082	9,909
Cash at bank - Youth Club		<u>6,236</u>	<u>9,716</u>
		<u>33,213</u>	<u>25,552</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	12	<u>(11,810)</u>	<u>(11,869)</u>
<b>NET CURRENT ASSETS</b>		<u>21,403</u>	<u>13,683</u>
<b>NET ASSETS</b>		<u>421,403</u>	<u>413,683</u>
<b>Funds of the charity</b>			
Unrestricted funds		411,035	413,683
Restricted funds		10,368	-
<b>TOTAL FUNDS</b>	13	<u>421,403</u>	<u>413,683</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 16/9/2025  
and are signed on behalf of the board by:



Mr B Birrell (Chair)  
Trustee

The notes on pages 8 to 14 form part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1	General information	<p>The charity is a registered Charitable Incorporated Organisation in England and Wales. The address of the principal office is 7 High Street, Ixworth, Bury St Edmunds, Suffolk, IP31 2HH, United Kingdom.</p>
2.	Statement of compliance	<p>These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.</p>
3.	Accounting policies	<p><b>Basis of preparation</b></p> <p>The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.</p> <p>The financial statements are prepared in sterling, which is the functional currency of the entity.</p> <p><b>Going concern</b></p> <p>The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient for the charity to be able to continue as a going concern.</p> <p><b>Fund accounting</b></p> <p>Unrestricted funds where applicable for use at the discretion of the Trustees to further any of the charity's purposes.</p> <p>Designated funds where applicable are unrestricted funds, earmarked by the Trustees to further any of the charity's purposes.</p> <p>Restricted funds where applicable are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.</p>

## JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

#### 3. Accounting policies (continued)

##### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from grants and contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the costs to sell donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line
Fixtures & fittings	-	25% straight line
Property	-	Not depreciated

# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

### 3. Accounting policies (continued)

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash value or other considerations expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

### 4. Donations & legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£		£	£
<b>Donations</b>				
Donations & legacies	1,620	-	1,620	1,125
<b>Grants</b>				
West Suffolk Council	-	5,000	5,000	1,000
National Lottery	-	13,445	13,445	-
	<u>1,620</u>	<u>18,445</u>	<u>20,065</u>	<u>2,125</u>

# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

### 5 Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£		£	£
Other trading activities	34,007	-	34,007	32,550
	<u>34,007</u>	<u>-</u>	<u>34,007</u>	<u>32,550</u>

### 6 Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£		£	£
Recycling & recharging utilities income	5,651	-	5,651	2,303
	<u>5,651</u>	<u>-</u>	<u>5,651</u>	<u>2,303</u>

### 7 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£		£	£
Events expenses	3,720	-	3,720	2,700
Youth club expenses	1,390	912	2,302	513
Water rates	616	-	616	444
Heat & light	4,246	-	4,246	11,044
Telephone & internet	1,203	45	1,248	1,406
Repairs & renewals	2,329	2,287	4,616	1,967
Cleaning	7,248	-	7,248	11,668
Premises expenses	2,951	-	2,951	1,982
Business rates	1,347	-	1,347	-
Ground maintenance	2,114	-	2,114	1,546
Insurance	2,172	-	2,172	2,010
Administration wages	5,610	-	5,610	3,954
Youth club wages	1,475	4,833	6,308	6,000
Printing, stationery & computer	489	-	489	729
Bad debts	2,022	-	2,022	884
Subscriptions	441	-	441	153
Recruitment costs	299	-	299	-
Lottery & licence fees	180	-	180	360
Independent examiner fee	4,074	-	4,074	3,033
	<u>43,926</u>	<u>8,077</u>	<u>52,003</u>	<u>50,393</u>

# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

### 8 Staff costs

Management & administration wages amounted to £5,610 (2024: £3,954).

Youth club wages amounted to £6,308 (2024: £6,000).

The average head count of employees in the year was 3 (2024: 3).

No employee received employee benefits more than £60,000 during the year.

### 9 Trustee remuneration and expenses

Mr A M Percival received remuneration of £5,692 (2024 : £3,793). No other trustees received remuneration in the current period, directly or indirectly from the Charity. Three (2024: four) trustees were reimbursed expenses amounting to £557 (2024: £848) during the year.

### 10 Tangible fixed assets

	Freehold property £	Equipment £	Fixtures & fittings £	Total £
<b>Cost / valuation</b>				
At 1 April 2024 & 31 March 2025	<u>400,000</u>	<u>369</u>	<u>7,274</u>	<u>407,643</u>
<b>Depreciation</b>				
At 1 April 2024 & 31 March 2025	<u>-</u>	<u>369</u>	<u>7,274</u>	<u>7,643</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
At 31 March 2024	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>

### Tangible fixed assets held at valuation

The trustees have valued the freehold property at the year end date at £400,000 (2024: £400,000) in line with the fair value of the transfer of assets as disclosed elsewhere in these financial statements.

# JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

11	<b>Debtors</b>			<b>2025</b>	2024	
				£	£	
	Trade debtors			5,230	3,050	
	Other debtors			-	360	
	Prepayments & accrued income			4,665	2,517	
				<u>9,895</u>	<u>5,927</u>	
12	<b>Creditors: Amounts falling due within one year</b>			<b>2025</b>	2024	
				£	£	
	Trade creditors			3,453	3,495	
	Other creditors			470	400	
	Accruals & deferred income			7,887	7,974	
				<u>11,810</u>	<u>11,869</u>	
13	<b>Analysis of charitable funds</b>					
		At 1			At 31	
		April 2024	Income	Expenditure	Transfers	March 2025
		£	£	£	£	£
	Total funds	413,683	59,723	(52,003)	-	421,403
		At 1				At 31
		April 2023	Income	Expenditure	Transfers	March 2024
		£	£	£	£	£
	Total funds	427,098	36,978	(50,393)	-	413,683
14	<b>Analysis of net assets between funds</b>					
	As at 31 March 2025					
			Unrestricted	Restricted	Total Funds	
			Funds	Funds	2025	
			£	£	£	
	Tangible fixed assets		400,000	-	400,000	
	Net current assets		11,035	10,368	21,403	
	<b>Net assets</b>		411,035	10,368	421,403	
	As at 31 March 2024					
			Unrestricted	Restricted	Total Funds	
			Funds	Funds	2024	
			£	£	£	
	Tangible fixed assets		400,000	-	400,000	
	Net current assets		13,683	-	13,683	
	<b>Net assets</b>		413,683	-	413,683	

## **JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

**15      Related parties**

There are no related party transactions in this or the prior year.

**16      Designated funds**

Within unrestricted funds is £40 which has been designated for local events as the discretion of the events committee.



## JIGGENS MEMORIAL VILLAGE HALL AND PLAYING FIELD

### Independent examiner's report to the trustees of Jiggins Memorial Village Hall and Playing Field

We report to the charity trustees on our examination of the financial statements of the charity for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet and the related notes set out on pages 2 to 14.

#### Responsibilities and basis of report

The trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the charity's financial statements carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

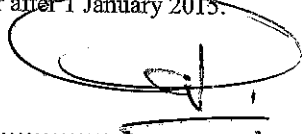
We have completed our examination and confirm no material matters have come to our attention in connection with the examination which gives us cause to believe that:

- accounting records have not been kept in accordance with section 130 of the Charities Act 2011; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Date: .....25. 9. 2025.....

Twinn Accountants Limited  
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